

# **Exhibit A**

**BERNARD L. MADOFF INVESTMENT SECURITIES LLC**

In Liquidation

**DECEMBER 11, 2008<sup>1</sup>**

**NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM**

October 19, 2009

JA Special Limited Partnership  
c/o Decisions Incorporated  
22 Saw Mill River Rd., 3<sup>rd</sup> Floor  
Hawthorne, NY 10532

Dear JA Special Limited Partnership:

**PLEASE READ THIS NOTICE CAREFULLY.**

The liquidation of the business of BERNARD L. MADOFF INVESTMENT SECURITIES LLC ("BLMIS") is being conducted by Irving H. Picard, Trustee under the Securities Investor Protection Act, 15 U.S.C. § 78aaa et seq. ("SIPA"), pursuant to an order entered on December 15, 2008 by the United States District Court for the Southern District of New York.

The Trustee has made the following determination regarding your claims on BLMIS Account No. 1J0024 designated as Claim Number 12678 and Claim Number 13547 (the latter of which is duplicative of Claim Number 12678) and are combined ("Combined Claim") for purposes of this determination. This letter shall serve as the Trustee's determination with respect to the Combined Claim:

Your Combined Claim for a credit balance of \$.40 and for securities is **DENIED**. No securities were ever purchased for your account.

Further, based on the Trustee's analysis, the amount of money you withdrew from your account at BLMIS (total of \$335,081,625.53), as more fully set forth in Table 1 annexed hereto and made a

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<sup>1</sup> Section 7811(7)(B) of SIPA states that the filing date is "the date on which an application for a protective decree is filed under 78eee(a)(3)," except where the debtor is the subject of a proceeding pending before a United States court "in which a receiver, trustee, or liquidator for such debtor has been appointed and such proceeding was commenced before the date on which such application was filed, the term 'filing date' means the date on which such proceeding was commenced." Section 7811(7)(B). Thus, even though the Application for a protective decree was filed on December 15, 2008, the Filing Date in this action is on December 11, 2008.

part hereof, is greater than the amount that was deposited with BLMIS for the purchase of securities (total of \$95,330,000.00). As noted, no securities were ever purchased by BLMIS for your account. Any and all profits reported to you by BLMIS on account statements were fictitious.

Since there were no profits to use either to purchase securities or to pay you any money beyond the amount that was deposited into your BLMIS account, the amount of money you received in excess of the deposits in your account (\$239,751,625.53) was taken from other customers and given to you. Accordingly, because you have withdrawn more than was deposited into your account, you do not have a positive "net equity" in your account and you are not entitled to an allowed claim in the BLMIS liquidation proceeding. Therefore, your Combined Claim is **DENIED** in its entirety.

Should a final and unappealable court order determine that the Trustee is incorrect in his interpretation of "net equity" and its corresponding application to the determination of customer claims, the Trustee will be bound by that order and will apply it retroactively to all previously determined customer claims in accordance with the Court's order. Nothing in this Notice of Trustee's Determination of Claim shall be construed as a waiver of any rights or claims held by you in having your customer claim re-determined in accordance with any such Court order.

Nothing in this Notice of Trustee's Determination of Claim shall be construed as a waiver of any rights or claims held by the Trustee against you.

**PLEASE TAKE NOTICE:** If you disagree with this determination and desire a hearing before Bankruptcy Judge Burton R. Lifland, you **MUST** file your written opposition, setting forth the grounds for your disagreement, referencing Bankruptcy Case No. 08-1789 (BRL) and attaching copies of any documents in support of your position, with the United States Bankruptcy Court **and** the Trustee within **THIRTY DAYS** after October 19, 2009, the date on which the Trustee mailed this notice.

**PLEASE TAKE FURTHER NOTICE:** If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

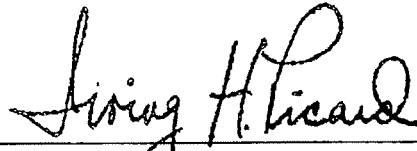
**PLEASE TAKE FURTHER NOTICE:** If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

**PLEASE TAKE FURTHER NOTICE:** You must mail your opposition, if any, in accordance with the above procedure, to each of the following addresses:

Clerk of the United States Bankruptcy Court for  
the Southern District of New York  
One Bowling Green  
New York, New York 10004

and

Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, New York 10111

  
\_\_\_\_\_  
Irving H. Picard

Trustee for the Liquidation of the Business of  
Bernard L. Madoff Investment Securities

cc: Schulte Roth & Zabel LLP  
919 Third Avenue  
New York, NY 10022

DEPOSITS		
DATE	TRANSACTION DESCRIPTION	AMOUNT
3/17/1997	PAYMENT	\$95,330,000.00
<b>Total Deposits:</b>		\$95,330,000.00
WITHDRAWALS		
DATE	TRANSACTION DESCRIPTION	AMOUNT
11/16/1992	CHECK	(\$76,213,000.00)
6/28/1994	CHECK	(\$644,500.00)
7/19/1994	CHECK	(\$223,000.00)
8/2/1994	CHECK	(\$39,350.00)
9/20/1994	CHECK	(\$229,750.00)
9/20/1994	CHECK	(\$354,150.00)
10/4/1994	CHECK	(\$323,750.00)
10/17/1994	CHECK	(\$223,000.00)
11/4/1994	CHECK	(\$393,500.00)
12/16/1994	CHECK	(\$229,750.00)
1/13/1995	CHECK	(\$223,000.00)
2/2/1995	CHECK	(\$393,500.00)
3/16/1995	CHECK	(\$238,882.00)
4/18/1995	CHECK	(\$223,000.00)
5/2/1995	CHECK	(\$393,500.00)
6/16/1995	CHECK	(\$238,882.00)
7/10/1995	CHECK	(\$133,000.00)
7/13/1995	CHECK	(\$120,000.00)
8/2/1995	CHECK	(\$393,500.00)
9/19/1995	CHECK	(\$129,356.50)
10/12/1995	CHECK	(\$183,688.00)
11/6/1995	CHECK	(\$264,000.00)
11/8/1995	CHECK	(\$9,272.00)
1/12/1996	CHECK	(\$120,000.00)
2/2/1996	CHECK	(\$264,000.00)
4/11/1996	CHECK	(\$120,000.00)
5/6/1996	CHECK	(\$264,000.00)
7/11/1996	CHECK	(\$144,000.00)
8/5/1996	CHECK	(\$264,000.00)
10/4/1996	CHECK	(\$264,000.00)
10/17/1996	CHECK	(\$144,000.00)
1/17/1997	CHECK	(\$144,000.00)
2/4/1997	CHECK	(\$264,000.00)
3/4/1997	CHECK	(\$19,445.03)
1/2/2003	CHECK	(\$51,842,665.00)

1/2/2003	CHECK	(\$75,000,000.00)
1/2/2003	CHECK	(\$75,000,000.00)
10/1/2004	CHECK	(\$49,410,185.00)
<b>Total Withdrawals:</b>		(\$335,081,625.53)
<b>Total deposits less withdrawals:</b>		(\$239,751,625.53)

# **Exhibit B**

**CUSTOMER CLAIM**

Claim Number \_\_\_\_\_

Date Received \_\_\_\_\_

**BERNARD L. MADOFF INVESTMENT SECURITIES LLC**

In Liquidation

**DECEMBER 11, 2008**

(Please print or type)

Name of Customer: JA Special Limited Partnership

Mailing Address: c/o Decisions Incorporated, 22 Saw Mill River Road, 3rd Floor

City: Hawthorne State: NY Zip: 10532

Account No.: 1-J0024-3-0

Taxpayer I.D. Number (Social Security No.): 1002

Redacted

**NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.**

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**1. Claim for money balances as of December 11, 2008:**

- a. The Broker owes me a Credit (Cr.) Balance of \$ 0.40
- b. I owe the Broker a Debit (Dr.) Balance of \$ 0.00
- c. If you wish to repay the Debit Balance,  
please insert the amount you wish to repay and  
attach a check payable to "Irving H. Picard, Esq.,  
Trustee for Bernard L. Madoff Investment Securities LLC."  
If you wish to make a payment, it must be enclosed  
with this claim form. \$ \_\_\_\_\_
- d. If balance is zero, insert "None." 0.40



2. Claim for securities as of **December 11, 2008**:

**PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.**

	<u>YES</u>	<u>NO</u>
a. The Broker owes me securities	<u>X</u>	<u>          </u>
b. I owe the Broker securities	<u>          </u>	<u>X</u>
c. If yes to either, please list below:		

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
<u>          </u>	<u>See Attached</u>	<u>          </u>	<u>          </u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

**PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.**

**NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.**

- |   | <u>YES</u>            | <u>NO</u> |
|---|-----------------------|-----------|
| 3. Has there been any change in your account since December 11, 2008? If so, please explain.  | _____                 | <u>X</u>  |
| 4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?   | _____                 | <u>X</u>  |
| 5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker? | _____                 | <u>X</u>  |
| 6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)    | _____                 | <u>X</u>  |
| 7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.                         | _____                 | <u>X</u>  |
| 8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.                   | See Attached<br>_____ | _____     |
| 9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker.  | _____                 | <u>X</u>  |

Please list the full name and address of anyone assisting you in the preparation of this claim form: Schulte Roth & Zabel LLP  
919 Third Avenue, New York, NY 10022

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

**IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.**

**THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.**

Date 06/26/09 Signature Jeffrey M. Picard, Chairman  
Date \_\_\_\_\_ Signature Decisions Incorporated

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly,  
together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,  
Trustee for Bernard L. Madoff Investment Securities LLC  
Claims Processing Center  
2100 McKinney Ave., Suite 800  
Dallas, TX 75201

**ATTACHMENT IN RESPONSE TO ITEM 2**  
**SIPA Claim of JA Special Limited Partnership**

**CONFIDENTIAL TREATMENT  
REQUESTED**

Affiliated with  
Maddoff Securities International Limited  
12 Berkeley Street  
Mayfair, London W1J 8DT  
Tel 020 7493 6222

885 Third Avenue  
New York, NY 10022  
(212) 230-2424  
800 334-1343  
Fax (212) 838-4061

**BERNARD L. MADOFF**  
INVESTMENT SECURITIES LLC  
New York ☐ London

JA SPECIAL LTD PARTNERSHIP

C/O DECISIONS INC  
22 SANMILL RIVER ROAD 3RD FL  
HANTHORNE NY 10532

ACCOUNT NUMBER: 1-00024-3-0  
ACCOUNT TYPE: 11/30/08  
ACCOUNT STATUS: \*\*\*\*\*1002

DATE	BOLIGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/06		225,000	BALANCE FORWARD			
11/06			U S TREASURY BILL DUE 11/6/2008	DELY		
11/06			REDEEMED U S TREASURY BILL DUE 11/6/2008	JRNL		225,000.00
11/06			REDEEMED FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV 11/06/08	DIV		10.16
11/06		40,890	FIDELITY SPARTAN U S TREASURY MONEY MARKET U S TREASURY BILL DUE 5/07/2009	1		40,890.00
11/06	225,000		TEXAS INSTRUMENTS INC DIV 10/31/08 11/17/08	DIV	824,006.35	7,700.00
11/28		49,534	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	49,534.00	
			NEW BALANCE			
			SECURITY POSITIONS ALTERA CORP	MKT PRICE 14.710		
	75,000		CONTINUED ON PAGE 2			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

CONFIDENTIAL TREATMENT  
REQUESTED

Affiliated with  
 Madoff Securities International Limited  
 12 Berkeley Street  
 Mayfair, London W1J 8DT  
 Tel 020 7493 6222

885 Third Avenue  
 New York, NY 10022  
 (212) 230-2424  
 800 334-1343  
 Fax (212) 838-4061

**BERNARD L. MADOFF**  
 INVESTMENT SECURITIES LLC  
 New York □ London

JA SPECIAL LTD PARTNERSHIP

C/O DECISIONS INC  
 22 SAWHILL RIVER ROAD 3RD FL  
 HAWTHORNE NY 10532

11/30/08  
 1-J0024-3-0  
 \*\*\*\*\*1002  
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DATE	BUGHT PRICE PER SHARE	SOLD PRICE PER SHARE	TIN	DESCRIPTION	PRICE OR BYIND	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	32,500			DISCOVER FINANCIAL SERVICES	10.230		
	65,000			MORGAN STANLEY	14.750		
	12,666			PRIMELINE COM INC	69		
	49,534			FIDELITY SPARTAN			
	70,000			U S TREASURY MONEY MARKET	15.570		
	30,250,000			TEXAS INSTRUMENTS INC	99.971		
				U S TREASURY BILL DUE 3/26/2009			
	30,175,000			U S TREASURY BILL DUE 4/02/2009	99.969		
	23,325,000			U S TREASURY BILL DUE 04/09/2009	99.945		
	125,000			U S TREASURY BILL DUE 4/16/2009	99.935		
	225,000			U S TREASURY BILL DUE 5/07/2009	99.849		
				MARKET VALUE OF SECURITIES LONG			
					88,476,461.50		

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

CONFIDENTIAL TREATMENT  
 REQUESTED

**Madoff Securities International Limited**  
12 Berkeley Street  
Mayfair, London W1J 8DT  
Tel 020 7493 6222

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1/30/08

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1-10024-3-0

**885 Third Avenue  
New York, NY 10022  
(212) 230-2424  
800 334-1343  
Fax (212) 838-4061**

**BERNARD L. MADOFF**  
INVESTMENT SECURITIES LLC  
New York □ London

**JJA SPECIAL LTD PARTNERSHIP**

C/O DECISIONS INC  
22 SAWMILL RIVER ROAD 3RD FL  
HAWTHORNE NY 10532

DATE	BOLIGHT RECEIVED ON	SOLD DELIVERED OR SHOT	FIRM	DESCRIPTION	CHECK OR EXCHANGE	AMOUNT DEBITED TO ACCOUNT FOR	AMOUNT CREDITED TO ACCOUNT FOR
				<b>YEAR-TO-DATE SUMMARY</b>			
				<b>DIVIDENDS</b>			117,967.14
				<b>GROSS PROCEEDS FROM SALES</b>			X248,300,000.00
					* TB 1/30/06	76,100,000.00	
					TB 1/31/06	2,535,000.00	
					TB 2/28/06	125,000.00	
					TB 3/31/06	225,000.00	
					TB 5/14/06	74,975,000.00	
					TB 4/14/06	2,600,000.00	
					TB 6/14/06	225,000.00	
					TB 7/10/06	225,000.00	
					TB 9/15/06	30,000,000.00	
					TB 10/1/06	50,000,000.00	
					TB 10/1/06	135,000.00	
					TB 11/6/06	225,000.00	
						748,300,000.00	
							X248,300,000.00

**PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES**

**CONFIDENTIAL TREATMENT  
REQUESTED**

**ATTACHMENT IN RESPONSE TO ITEM 8**  
**SIPA Claim of JA Special Limited Partnership**

Person With Discretionary Authority to Execute  
Securities Transactions on Behalf of Claimant:

Decisions Incorporated  
22 Saw Mill River Road, 3rd Floor  
Hawthorne, NY 10532

**CONFIDENTIAL TREATMENT  
REQUESTED**